

A black and white photograph of a busy airport terminal. In the foreground, a film crew member is seen from the side, wearing a mask and carrying a large professional video camera on a shoulder rig. The background shows a wide, modern airport corridor with a high, vaulted glass and steel ceiling. Several people are walking through the terminal. A woman in a dark dress and hat is pointing towards the camera. Other passengers are seen in various poses, some walking, some standing. In the background, there are signs for 'PARTENZE' (Departures) and 'ATA LA', along with a 'McDonald's' logo. The overall atmosphere is one of a busy, cinematic environment.

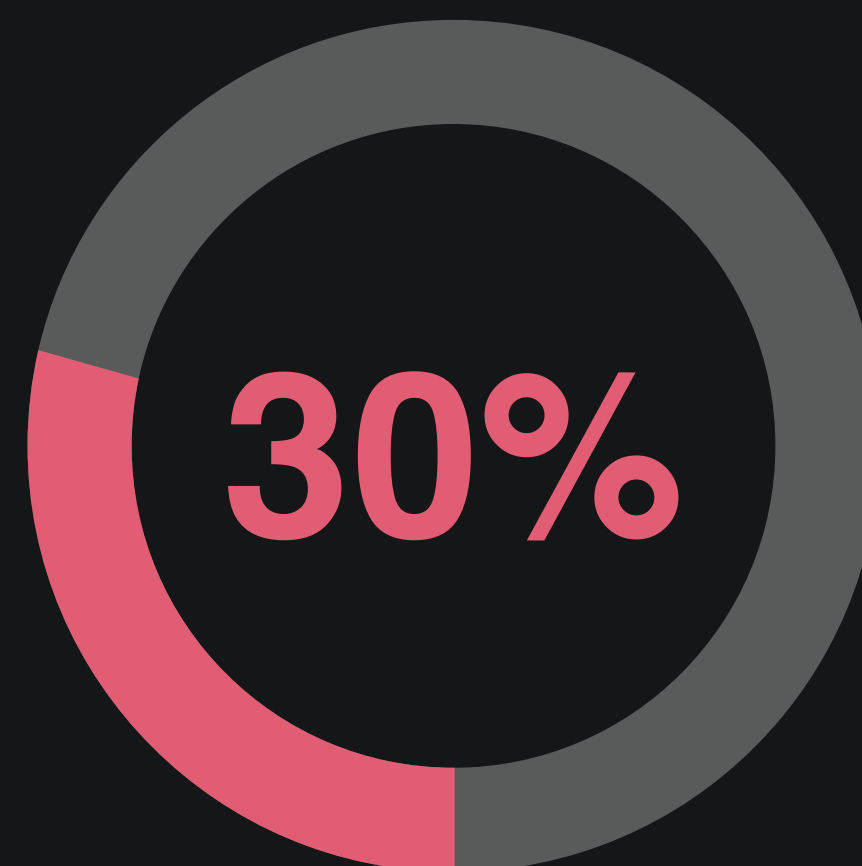
URUGUAY TAX CREDIT PROGRAM
2026

LA PRODUCTORA



TAX CREDIT SERIES, MOVIES AND TV SHOWS

You can access one of the following tax credit according to the production expenses.



MINIMUM EXPENDITURE OF

USD 200.000

NO CAP PER PROJECT

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APPLICATION PROCESS: TOTAL 55 DAYS



SUBMISSION

Eligibility Review:
Up to 20 business days.

EVALUATION

Technical Evaluation:
Up to an additional 20 business days.

APPROVAL

Final Approval:
Up to an additional 15 business days.

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VAT EXEMPTION

0% VAT INSTEAD OF 22% FOR INTERNATIONAL PRODUCTIONS AND CO-PRODUCTIONS



0%

VAT

Committed to boosting the film industry, back in 2005 the government of Uruguay introduced a tax free benefit which consists of the VAT (IVA, 22%) pursuant to the dispositions of Decree 220/998

Within the framework of this plan, VAT payments on production expenses are exempted.

VAT exemptions is available for all types of content including - but not limited to - feature films, commercials, short films, music video, animations, documentaries, TV productions and series for all types of media distribution services such as TV, OTT, theatrical releases, etc.

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RETURN IN TAX OF 30% OF THE ELIGIBLE PRODUCTION EXPENSES INCURRED BY INTERNATIONAL PRODUCTIONS SHOOTING IN URUGUAY

Committed to strengthening its audiovisual industry and attracting international productions, Uruguay continues to expand its incentive programs. Building on the success of its Cash Rebate Program, introduced in 2018, Uruguay has launched a new 30% Tax Credit, offering international productions a competitive incentive with no cap per project.

To be eligible applicants must pass the qualification process and meet the minimum spending thresholds.

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The program is managed by ACAU and offers a reimbursement for those eligible productions expenditures incurred in Uruguay. Reimbursements are available for all types of content including - but not limited to - feature films, commercials, short films, music videos, animations, documentaries, TV productions and series for all types of media distribution services such as TV, OTT, theatrical releases, etc.



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International producers are required to work with a local production company as a service provider.

Expenditures associated with pre-production, production and post-production activities carried out in Uruguay may be eligible for reimbursement as long as such production services are provided by individuals residing in Uruguay or companies established in the country. The Tax Credit Certificate will be issued following the completion of the production or eligible stage, submission and approval of the final audited expenditure report, verification of compliance by the relevant authorities, and completion of the applicable tax procedures.

For more information please visit www.acau.gub.uy

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ELIGIBLE EXPENDITURES INCLUDE:

(But are not limited to)

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| ● Catering services. | ● Post-production services. | ● Technical equipment rental. |
| ● Crew during the entire production process. | ● Insurance coverage. | ● Set costumes rental. |
| ● Data management services, high-speed Internet connections, cloud services for storage of camera original films, post-production, VFX and audio files. | ● 2D & 3D animations. | ● Set design and construction services. |
| ● Image and audio editing | ● Props rental. | ● VFX. |
| | ● Locations and stages | ● Transport. |
| | ● Local post-production expenses | ● Local talent Fees |

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